### Program Outcome of B.A.F. (Bachelor of Commerce-Accountancy and Finance)

Bachelor of Accounting and Finance or BAF is a programme for studies in accounting and finance at the undergraduate level. Students can acquire the information and abilities needed to manage and handle a variety of accounting and financial management activities across a variety of organisational types in this course. The fundamentals of accounting and financial management are covered in this course. To make the course more all-encompassing, the course also places a strong emphasis on topics like business law, business mathematics, and research in the fields of accounting and finance, economics, human values, auditing, and taxation, among others. The major goal of this course is to give students a greater grasp of accounting and financial management using the most recent and up-to-date reference materials and to teach with a practical focus to prepare them to succeed in the field. The Accounting and Finance curriculum gives students a strong foundation in financial accounting, cost accounting, management accounting, and financial management, among other areas of accounting. To further prepare the students for careers in financial accounting, the course emphasises preparation, presentation analysis, compliance, taxation, and the accounting framework relevant to the companies. The new Bachelor of Accounting and Finance programme provides students with core papers that aid in laying the groundwork for their knowledge of accounting and financial management. Students can focus on a particular area of accounting and financial management that interests them thanks to the selection of electives and skill-enhancement courses. Each course's material has been carefully crafted to give students the knowledge and skill sets they need to become industry-ready as well as to promote inventive and entrepreneurial thinking. The MOOCS programme being created by MHRD includes Online Courses (OLC), which are available on NPTEL or SWAYAM portals, in order to comply with the education policy of the Government of India. The students' self-paced learning habits and exposure to emerging technologies for learning processes would both be fostered by the online courses.

#### **Course Outcomes**

#### Business Communication I Ability Enhancement Courses Semester I

#### **Learning Objectives:**

- To make the students understand the theory of communication
- To Familiarize the students with the obstacles to communication in business world
- To provide an understanding on Business correspondence
- To focus on language and writing skills

#### **Learning Outcomes:**

After studying this course students will be able to:

- To clarify the meaning, process and elements of Communication.
- To convey the need and importance of communication
- To present the communication process and the elements Involved in varied communication situations.
- To understand the role of communication in the corporate world.
- To see the directions that transmission of communication takes within an organization.
- to identify the nature and purpose of the messages within the organization
- To apply the skills of communication.
- To understand the application and effectiveness of various methods and modes of communication.

#### Business Economics I Core Courses Semester I

#### **Learning Objectives:**

- To provide the students with an overview of Business economics
- To Familiarize the students with the concept of Demand and Supply
- To provide the students with an understanding on the Market Structure
- To provide the students with an understanding on pricing practices

#### **Learning Outcomes:**

- To understand Scope and Importance of Business Economics.
- To study the basic tools of Economics.
- To explore Basic economic and functional relations
- To understand use of Marginal analysis in decision making
- To study the basics of market demand, market supply and equilibrium price.
- To study shifts in the demand and supply curves and equilibrium.
- To understand the demand and its function.
- To study the various factors which determines the demand.
- To familiarise with the various concepts of elasticity's of demand.
- To understand with the concepts of revenue.
- To understand the meaning and significance of demand forecasting
- To learn the steps, involve in estimating demand forecasting
- To understand the methods of demand forecasting
- To study the meaning, functions and types of production function
- To understand the meaning and features of market structure.
- To study the concept of profit maximisation of firm under perfect competition.
- To understand the short run and long run equilibrium of a firm.
- To understand the equilibrium of a firm and industry under market structure.
- To understand the law of variable proportion and law of returns to scale
- To study the concept isoquants and its property and types
- To understand the producer's equilibrium and expansion path
- To study the internal and external economies and diseconomies Of scale
- To understand the economies of scope
- To study various concepts of cost
- To understand the relationship between short run and long run cost curves
- To study the concept of break-even analysis and understand its application in business
- To understand the concept of break- even point
- To understand the effects of change in price, fixed cost and variable
- cost on break- even point
- To study the actual application of break-even analysis in business
- To study the limitations of break-even analysis
- To study the concept of Discriminating pricing / Price Discrimination.
- To understand Condition for Price Discrimination.
- To understand equilibrium of price discriminating monopolist.
- To study the concept of international Price Discrimination / Dumping.
- To study the concept of transfer pricing.

#### Business Environment I Core Courses Semester I

#### **Learning Objectives:**

- To provide the students with an overview of Business and its environment
- To Familiarize the students with Business and society
- To focus on contemporary issues
- To provide the students with an understanding on the international environment

#### **Learning Outcomes:**

After studying this course students will be able to:

- Understand the concept of Business and its Functions and Characteristics
- Know the dynamics of business and its environment
- Explain the concept of Business Environment
- Discuss the Types of Business Environment
- Understand the concept of Environmental Analysis and it importance.
- Know the factors affecting Environmental Analysis
- Explain PESTLE Analysis Model.
- Elaborate SWOT Analysis and get an overview of its factors
- Understand the concept of Business Ethics along with its Nature in current times
- Know the Scope and Need of ethics in business
- Understand the various types of Ethical Dilemmas faced by businesses
- Explain the Corporate Culture by considering the Ethical Climate of a business
- Describe the Importance of Ethics in a business

### Cost Accounting - (Introduction and Elements of cost - I) Elective Courses Semester I

#### **Learning Objectives:**

- To make the students understand the concepts of Cost Accounting
- To familiarize the students with the Cost, Costing and Cost Accounting
- To provide the students with an understanding on the concepts of classification, elements and methods of costing
- To familiarize the students with the concept of inventory and material costing
- To make the students understand the concepts of labour cost
- To provide a an understanding on the concept of overheads

#### **Learning Outcomes:**

After studying the course students will be able to:

- Understand the need and importance of Cost Accounting
- Know the meaning of Cost, Costing and Cost Accounting
- Explain the objectives of Cost Accounting
- Understand the classification of Cost
- Discuss about the Elements of Cost
- Define the concept of inventory and material costing and explain the various costs related to Inventory.
- Explain the material purchase procedure.
- Discuss about the function in storing the material.
- Know the techniques of Material Control.
- Solve the practical problems related to Stock Levels, EOQ and Inventory Turnover Ratio.
- Objectives of Time keeping and Time Booking
- Understand the concepts of overheads

### Cost Accounting - (Introduction and Elements of cost - I) Elective Courses Semester I

#### **Learning Objectives:**

- To make the students understand the meaning, scope and the procedure for issuing the Accounting Standard.
- To Familiarize with the concept of Inventory Valuation
- To provide an understanding on the concepts of Final Accounts
- To understand the departmental accounts
- To Familiarize with the concept of accounting for hire purchase

#### **Learning Outcomes:**

After studying the course students will be able to:

- Understand the meaning of Accounting Standard.
- Know the scope of Accounting Standard.
- Understand the composition, objectives and functions of the Accounting Standard Board
- Explain the procedure for issuing Accounting Standards.
- Know the list of Accounting Standards issued by ICAI
- Understand the meaning and nature of accounting policies.
- Explain the areas of different accounting policies.
- Know the disclosure of accounting policies.
- Know the disclosure of change in accounting policies.
- Give some examples of significant accounting policies.
- Solve the practical problems related to accounting policies.
- Understand the objective and scope of AS-2.
- Make the measurement of inventories in various cases.
- Solve the examples related to allocation of Fixed Overheads
- Calculate the cost of inventories.
- Solve the problems on calculation of the cost of inventories.
- Understand the purpose and scope of AS-9.
- Know the non-applicability of AS-9
- Explain the effects of uncertainties on revenue recognition.
- Understand the circumstances in which revenue recognition has been postponed.
- Recognize revenue practically.
- Understand the meaning of inventory and importance of inventory valuation.
- Explain the methods of stock valuation.
- Know the advantages and disadvantages of FIFO method and Average cost method. Understand the reconciliation of physical stock and stock as per stock register.
- Solve the problems of stock valuation.
- students will be able to solve the practical problems on inventory valuation.

- Understand the meaning and characteristics of capital expenditure and revenue expenditure.
- Distinguish between capital expenditure and revenue expenditure.
- Understand the meaning and characteristics of capital receipts and revenue receipts.
- Distinguish between capital receipts and revenue receipts.
- Understand the meaning and characteristics of deferred revenue expenditure
- Know the disclosure of various items in final accounts
- Recognise with reason the given item is of capital nature or revenue nature or deferred revenue nature.
- Understand the meaning, purpose, form and items of Manufacturing A/C.
- Understand the form and items of Trading A/C and Profit & Loss A/C.
- Know the meaning and form of a Balance sheet.
- Draw the specimen forms of final accounts.
- Understand the meaning, types and closing entries for adjustments.
- students will be able to solve the practical problems on final accounts.
- Distinguish between Branch and Departmental Store. Know the purpose of the Departmental Store. Understand the accounting procedure of the Departmental Store.
- Explain the Basis of allocation of common expenditure and common income among different departments
- Understand the accounting procedure for Inter-Departmental Transfers of Goods.
- Calculate the value of closing stock and preparation of Stock Reserve A/c. Prepare Departmental Final Accounts.
- students will be able to prepare the Departmental final accounts
- Know the meaning of Hire purchase.
- Distinguish between Instalment system and Hire purchase system.
- Calculate interest under different conditions.
- Calculate depreciation under the Hire purchase system.
- Journalise the hire purchase transactions.
- Understand the accounting procedure.

### Financial Management - (Introduction to Financial Management - I) Elective Courses Semester I

#### **Learning Objectives:**

- To make the students understand the meaning, scope and the objectives of financial management
- To Familiarize with the concept in Valuation
- To provide an understanding on the concepts of leverage
- To understand the types of financing
- To Familiarize with the concept of cost of capital

#### **Learning Outcomes:**

After studying this course students will be able to:

- Provide familiarisation with financial objectives and goals of a firm.
- Develop a conceptual framework of financial management.
- Focus on nature, and scope of financial management.
- Explaining the role of finance function.
- Discuss the role of finance manager.
- Understand the concept of time value of money
- Compute the time value of money
- Calculate the future value as well as the present value of money
- Understand the concept of present value and future value of annuities
- The meaning of leverage
- Business risk & financial risk
- Sources of financing
- Types of leverages
- Importance of leverages Meaning of finance
- Need and Importance of Finance
- Sources of long term finance
- Sources of short term finance
- Understand the concept of Cost of Capital
- Understand the different sources of capital
- Understand the cost of employing each of these sources of capital
- Know the concept of weighted average cost of capital
- The importance of cost of capital in financial management

#### Foundation Course I Skill Enhancement Courses Semester I

#### **Learning Objectives:**

- To provide the students with an overview of an Indian society
- To Familiarize the students with the concepts of Disparity 1 and 2
- To provide an understanding on the Indian constitution
- To provide the students with an understanding on the significant aspects of political processes

#### **Learning Outcomes:**

After studying this course students will be able to:

- To understand the pluralistic nature of Indian society
- To understand the multi-religious, multilingual nature and caste dimension in Indian society
- To bring out the significance of gender as a demographic variable
- To analyse the regional variations and problems of rural, urban and tribal areas.
- To sensitize about gender inequality in society.
- To create awareness regarding the problems and violence faced by women.
- To analyse the representation of women in the media.
- To understand the difficulties and problems faced by physically and mentally challenged people.
- To understand diversity as difference and disparity as inequality.
- To study intergroup conflicts among various groups in India.
- To examine causes, consequences and measures to control communalism and casteism.
- To bring out the causes, consequences and measures to alleviate linguistic and regional differences.
- To understand the philosophy of the Constitution of India
- To study the structure of the Constitution of India.
- To know the Fundamental Duties of Indian Citizens.
- To understand the basic features of the Indian Constitution.
- To understand the party system and the changes occurred in it since independence.
- To study the structure and functioning of Local Self Government in India.
- To know the role played by women in Indian politics.

### Auditing - (Introduction and planning - I) Elective Courses Semester II

#### **Learning Objectives:**

- To provide an understanding on introduction to auditing
- To familiarize with the concept of audit planning, procedure and documentation
- To provide an understanding on auditing techniques
- To provide an understanding on internal audit

#### **Learning Outcomes:**

After studying the unit students will be able to:

- Understand the Basics of auditing,
- Explain the errors and frauds,
- Discuss about the limitations of audit,
- Know the Auditors duties and responsibilities in respect of frauds,
- Understand the principles of auditing and different auditing concepts.
- Understand the meaning and importance of audit planning and audit
- programme
- Know the advantages and disadvantages of Audit programme.
- Explain the Meaning and importance of Audit working paper.
- Discuss the factors determining form and contents of the audit working paper.
- Explain the Ownership, custody, access of other parties to audit working papers.
- Understand the Auditor's lien on working papers.
- Know the Auditor's lien on the client's books.
- Explain the Main functions, importance, features, contents of permanent audit file, temporary audit file.
- Understand the Meaning, structure, contents, General information, current information, Importance of Audit Note book.
- Understand the concept of routine checking.
- Know in detail about Test checking
- Learn about Audit sampling.
- Know in detail about the internal control system and its utility.
- Understand the difference between Internal Checks, Internal Control, and Test Checks
- Understand the concept of Internal Audit.
- Understand the Principles of Establishing Internal Audit
- Understand the concept and create ability to distinguish between
- Internal Audit Vs. External Audit, Internal Checks Vs. Internal Audit

#### Business Communication I Ability Enhancement Courses Semester II

#### **Learning Objectives:**

- To develop awareness on the complexity of the communication process
- To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener
- To develop effective oral skills so as to enable students to speak confidently inter personally as well as in large groups
- To develop effective writing skills so as enable students to write in a clear, concise, persuasive and audience centred manner
- To develop ability to communicate effectively with the help of electronic media

#### **Learning Outcomes:**

After studying this unit students will be able to:

- To focus on the growing importance of making presentations for various objectives with the help of technology.
- To discuss the various components that make a presentation effective and to offer practical tips in preparing a presentation.
- To focus on the set of skills required to be successful in a Group Discussion
- To understand the process of a Group Discussion
- To understand the structure and styles of Interviews
- To prepare successfully for an Interview
- Understanding group communication
- Purpose of meetings and their importance in the corporate environment
- Drafting Notice, Agenda, Resolutions
- To introduce students to the concept of a conference as a means of internal and external communication.
- To enable students to understand the meaning, definition and scope of public relations in the context of the modern day world.
- To list and explain the functions and tools of a PRO and to identify the qualifications and skills needed to excel in this field.
- To enable students to understand the nature and purpose of routine and persuasive business correspondence.
- To enable students to draft letters of complaint and claims
- To enable students to draft letters of adjustment
- To make students aware of their rights as consumers.
- To acquaint students with the provisions of the Consumer Protection Act, and the procedure for filing a complaint under the CPA
- To make students aware of the provisions of the RTI Act
- To enable students to draft RTI letters
- To acquaint students with the place and purpose of the sales letter as a tool of direct marketing.
- To explain the AIDA model that the sales letter adopts.

- To enable students to draft interesting and attractive sales letters.
- To help students to understand the importance of report writing.
- To help students to classify reports into different types such as investigative report, feasibility report and so on.
- To familiarize students with the basic techniques of drafting a business report
- To familiarise students with the technique of summarisation. Writing good summaries

#### Business Law - I Ability Enhancement Courses Semester II

#### **Learning Objectives:**

- To help the students to understand the basic rules of Agreements and Contracts along with the basic Rules of Offer, Acceptance, Consideration, Capacity/Competency to contract & rules governing Consideration in The Indian Contract Act, 1872.
- To help the students to understand the concept of Consent, Free Consent, Classification of contracts, Modes of Discharge of Contracts, Breach of Contract and Remedies against the breach.
- To help the students to understand the nuance of Law of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency.
- To make the students understand the object and significance of the Sale of Goods Act, 1936 the concept of Goods, Types of Goods, Condition & Warranty, Doctrine of Caveat Emptor, Rights of Unpaid Seller and Remedies for Breach of Contract of Sale.
- To make the students understand various provisions related to The Negotiable Instrument Act, 1881 with Amendment Act, 2015. Rules related to Bills of Exchange, Promissory Note and Cheque. Dishonour of Cheque and Penalties.

#### **Learning Outcome:**

After studying this course students will be able to:

- Students would learn the basics of Laws governing commercial contracts and nuances
  of competency to contract, rules of Consideration and Objects of Contracts with case
  laws and illustrations.
- Students would learn the concept of Consent & Free Consent, different types of Agreements and Contracts, different Modes of discharge of Contracts, Breach of contracts and remedies for the aggrieved parties.
- Students would learn the rules regarding the Contract of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency and types of Agents.
- Students would learn the rules regarding the Contract of Sale, Distinction between Sale & Agreement to sell, Condition & Warranty, Doctrine of Caveat Emptor, Rights of Unpaid Seller and Remedies for Breach of Contract of Sale.
- Students would learn various provisions related to The Negotiable Instrument Act, 1881 with Amendment Act, 2015. Rules related to Bills of Exchange, Promissory Note and Cheque. Legal process on Dishonour of Cheque and Penalties.

#### Business Mathematics Ability Enhancement Courses Semester II

#### **Learning Objectives:**

• The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real-life problem.

#### **Learning Outcomes:**

- To use and understand useful mathematical and Economic functions in business.
- The students would get to know about the usage of Simple interest, Compound Interest, Annuity and calculation of EMI, present value and future value.
- The students would be able to understand the concepts of Bivariate Linear Correlation & Regression Analysis, Calculation of correlation coefficient by different methods and its interpretation, Estimation of values using Regression Analysis.
- The students would be able to understand different concepts of Time Series and Index Numbers, Estimation of Trend and Seasonal Component, Calculation of different types of Index Numbers.
- The students would be familiar with the concepts of Elementary Probability Distributions such as Binomial, Poisson and Normal Distribution and calculation of Probabilities of these distributions.

### Financial Accounting - (Special Accounting Areas - II) Elective Courses Semester II

#### **Learning Objectives:**

- To make the students understand Accounting from incomplete records
- To Familiarize the students with the concept of consignment accounts
- To provide the students with an understanding of branch Accounts
- To Familiarize the students with the concept of Fire Insurance Claims

#### **Learning Outcome:**

After studying the unit students will be able to:

- Know the Advantages and disadvantages of Single Entry.
- Explain the difference between Double entry and Single entry.
- Understand the Conversion Method.
- Calculate the required figures
- Understand the types of Single Entry
- To solve the practical problems on single entry.
- Know the meaning and features of Consignment.
- Understand the important terms in Consignment.
- Distinguish between Consignment and Sales.

- Record the transactions in the books of consignor and consignee.
- Solve the practical problems on Consignment Accounting.

#### Foundation Course - II Ability Enhancement Courses Semester II

#### **Learning Objectives:**

- To understand the impact of globalisation on Indian society
- To introduce the concept of Human Rights and fundamental rights
- To understand the importance of environment and sustainable development
- To recognize factors that cause stress and conflict in present times
- Awareness of social problems of Indian society: its challenges and remedies Learning outcome
- This course is designed to create social awareness at a preliminary level for learners across the board
- To help the learners to upgrade their knowledge on current challenges and issues of Indian society
- To sensitize learners about social problems plaguing Indian society and to emphasize the role of educated youth to address the same.

#### **Learning Outcomes:**

- Learners would be aware of LPG and growth of IT sector.
- Awareness on Human Rights.
- Learn ecological environment and participate in its activities and issues.
- Aware of conflict and stress and how to cope with it.
- Managing stress to maintain peace and harmony.

#### Innovative Financial Services Ability Enhancement Courses Semester II

#### **Learning Objectives:**

- To help the students to understand the Evolution of Financial Services Fund based and Non-fund based, Regulatory Framework for Financial Services.
- To help the students to understand Marketing of Financial Services, Treasury Management, Asset Liability & Liquidity Management.
- To help the students to understand Mutual Funds and Merchant Banking, UTI, Schemes & SEBI Guidelines.
- To make the students understand Portfolio Management, Leasing, Hire Purchase, Factoring, Securitization, Venture Capital, Custodial and Depository, Credit rating.

#### **Learning Outcomes:**

After studying this course students will be able to:

- Students would be able to learn Evolution of Financial Services Fund based and Nonfund based, Regulatory Framework for Financial Services.
- Students would be able to learn Marketing of Financial Services, Treasury Management, and Asset Liability & Liquidity Management.
- Students would be able to learn Mutual Funds and Merchant Banking, UTI, Schemes, SEBI Guidelines.
- Students would be able to learn Portfolio Management, Leasing, Hire Purchase, Factoring, Securitization, Venture Capital, Custodial and Depository, Credit rating.

#### **Program Outcome of B.Com. (Bachelor of Commerce)**

B.Com is Bachelor of Commerce. With appropriate subjects covering areas of economics, accounting, business management, human resource, taxation, marketing management, and information technology, the B.Com. Course is designed to impart necessary skills in problem solving, leadership, communications, and decision making in organisations. The University of Mumbai's Choice Based Credit System (CBCS), a tried-and-true flexible form of learning in higher education that enables a student to have guided flexibility in choosing his or her own choices of courses in the curriculum for finishing a degree programme, is used by the College. Along with this, there is a strong emphasis on project-based learning and industrial training to help the students become qualified and prepared for careers in industries, graduate school, or entrepreneurship. The curriculum will provide students with the tools they need to face the difficulties of globalisation and rapid change, preparing them for successful careers in industry, academia, and government both domestically and abroad.

#### **Course Outcomes**

### Accountancy and Financial Management F.Y.B.Com. Semester I

#### **Course Objectives:**

- 1. To familiarize the students with basic concepts of business.
- 2. To develop knowledge and understanding of business.
- 3. To make students aware of current trends in business.
- 4. To give an insight into the basics of Accounting Concepts and Principles to students to have the foot hold in accounts.
- 5. To make the students aware about Indian Accounting Standards.
- 6. To enlighten the students about the concepts Capital and Revenue, Adjusting and Closing entries and Final accounts of a Manufacturing concern.
- 7. To orient the learners about the Departmental accounts and also the allocation of expenses and incomes in different departments.
- 8. To acquaint learners about the Accounting for Consignment transactions.

#### **Learning Objectives:**

- 1. Learners will be able to prepare financial statements in accordance with appropriate accounting standards.
- 2. The learner shall be able to comprehend and analyse departmental accounts and consignment accounts.
- 3. Learners shall possess the knowledge of interpreting the business implications of financial statement information.

Business Communication F.Y.B.Com. Semester I

#### **Course Objectives:**

- 1. To develop awareness of the complexity of the communication process.
- 2. To develop effective listening skills in students so as to enable them to comprehend instruction and become a critical listener.
- 3. To develop effective oral skills so as to enable students to speak confidently interpersonally a well as in large groups.
- 4. To develop effective writing skills so as enable students to H. Title in a clear, concise, persuasive and audience centered manner.
- 5. To develop ability to communicate effectively with the help of electronic media.

#### **Learning Objectives:**

- 1. To enable students to apply the skills of communication.
- 2. To clarify the meaning, process and elements of Communication.
- 3. To convey the need and importance of communication.
- 4. To present the communication process and the elements Involved in varied communication situations.
- 5. The enable the students to understand the role of communication in the corporate world.
- 6. To see the directions that transmission of communication takes within an organization to identify the nature and purpose of the messages within the organization.
- 7. To enable students to understand the application and effectiveness of various methods and modes of communication.
- 8. To learn about the various hurdles that blocks the process of effective communication and to understand how to overcome these barriers.
- 9. To revise the basics of drafting business letters.
- 10. To revise the drafting of business messages, this will include revision of
  - ➤ Components/ Parts/Structure of a Business Letter
  - > Formats/ Layouts of a Business Letter
  - > Principles of Business Letter Writing
  - ➤ Importance of Appearance of a Business Letter
  - > Some useful tips for Business Letter Writing

# Business Economics Discipline Related Elective (DRE) Courses F.Y.B.Com. Semester I

#### **Learning Objectives:**

- 1. To make the students understand the basic concept of microeconomics.
- 2. To understand the basic concept of demand and supply analysis in business applications.
- 3. To understand the nature of the demand curve under different market structures.
- 4. To help students understand and apply the various decision methods to understand the whole market structure.

#### **Learning Outcomes:**

1. To understand the fundamental concepts and tools of Microeconomics

- 2. To apply analysis to the firm under different market conditions.
- 3. To understand the nature of the demand curve under different market structures and different methods of demand forecasting.
- 4. To integrate the concept of price and output decisions of

# Commerce – I Discipline Related Elective (DRE) Courses F.Y.B.Com. Semester –I

#### **Learning Objective:**

- 1. To familiarize learners with the basic concepts of services.
- 2. To give insight on organized retailing, survival strategies for unorganized retailers, retail formats and mall management
- 3. To develop understanding of preliminary aspects of E-commerce and modes of electronic payment
- 4. To provide basic conceptual knowledge about the ITES sector
- 5. To make learners aware of emerging trends in service sector

#### **Learning Outcome:**

- 1. Develop an understanding about different types of services, trends and challenges in the service sector
- 2. Gain basic conceptual knowledge on components of 7 P's of services marketing mix
- 3. Gain insight on various aspects of retailing, role of branding, merchandizing and private labels
- 4. Raise students' general awareness of ITES sector and E-commerce
- 5. Enhance knowledge about contemporary trends in service sector
- 6. Learn to implement service strategies to meet new challenges

#### ENVIRONMENTAL STUDIES – I F.Y.B.Com. Semester I

#### **Learning Objectives:**

- 1. To understanding and addressing complex environmental issues from a problemoriented, interdisciplinary perspective.
- 2. To acquire basic knowledge of core concepts and methods from ecological and physical sciences and their applications in environmental problem solving.
- 3. To understand the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.

#### **Learning Outcomes:**

- 1. Able to know about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
- 2. Able to Appreciate that one can apply systems concepts and methodologies to analyse and understand interactions between social and environmental processes.
- 3. Recognize, design and evaluation of environmental policies and institutions.

Mathematical and Statistical Techniques F.Y.B.Com.

#### Semester I

#### Learning Objectives:

The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real-life problem.

#### Learning Outcomes:

- 1. To acquaint students with basic concept of Shares & Mutual Funds.
- 2. The students would get to know about the usage of permutations and combinations in different arrangements and selections.
- 3. The students would be able to understand the concepts of Linear Programming, technique to formulate LPP and geometrical concepts to solve LPP.
- 4. To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation.
- 5. The students would be able to understand different measures of Central Tendencies, their merits, demerits and acquire the skill of calculating different measures of Central Tendencies and Dispersion
- 6. The students would be able to understand the concepts of Probability, Events, Algebra of Events, Theorems on Probability and calculation of Probability, Calculation of Expectation and Variance of a random variable
- 7. The students would be familiar with various decision-making criteria and technique of selecting the optimum decision under different environment.

## Business Economics Discipline Related Elective (DRE) Courses F.Y.B.Com. Semester II

#### **Learning Objectives:**

- 1. To understand the characteristics of Perfect, Monopolistic, Oligopolistic, and Monopoly competition.
- 2. To understand the key attributes of an oligopoly market and price-output decisions underprice rigidity.
- 3. To understand the concept and importance of capital budgeting, the issues and steps involved and the investment appraisal criteria used to select from among various alternative project proposals.

#### **Learning Outcomes:**

- 1. How a firm and industry under perfect competition decide its price-output policy to attain equilibrium in the short and long run.
- 2. Collusive and non-collusive oligopoly markets and the formation of cartels and price leadership models with the help of practical examples.

3. The importance of capital budgeting, the steps involved, and the different investment criteria for evaluating the projects

## Commerce – II Discipline Related Elective (DRE) Courses F.Y.B.Com. Semester –II

#### **Learning Objective:**

- 1. To familiarize learners with the basic concepts of services.
- 2. To give insight on organized retailing, survival strategies for unorganized retailers, retail formats and mall management
- 3. To develop understanding of preliminary aspects of E-commerce and modes of electronic payment
- 4. To provide basic conceptual knowledge about the ITES sector
- 5. To make learners aware of emerging trends in service sector

#### **Learning Outcome:**

- 1. Develop an understanding about different types of services, trends and challenges in the service sector
- 2. Gain basic conceptual knowledge on components of 7 P's of services marketing mix
- 3. Gain insight on various aspects of retailing, role of branding, merchandizing and private labels
- 4. Raise students' general awareness of ITES sector and E-commerce
- 5. Enhance knowledge about contemporary trends in service sector
- 6. Learn to implement service strategies to meet new challenges

#### Foundation Course –II Skill Enhancement Courses (SEC) F.Y.B.Com Semester –II

#### **Learning Objective:**

- 1. To understand the impact of globalisation on Indian society
- 2. To introduce the concept of Human Rights and fundamental rights
- 3. To understand the importance of environment and sustainable development
- **4.** To recognize factors that cause stress and conflict in present times
- **5.** Awareness of social problems of Indian society: its challenges and remedies Learning outcome
- **6.** This course is designed to create social awareness at a preliminary level for learners across the board
- 7. To help the learners to upgrade their knowledge on current challenges and issues of Indian society
- **8.** To sensitize learners about social problems plaguing Indian society and to emphasize the role of educated youth to address the same.

#### **Learning Outcome:**

- 1. Learners would be aware of LPG and growth of IT sector.
- **2.** Awareness on Human Rights.
- 3. Learn ecological environment and participate in its activities and issues.
- **4.** Aware of conflict and stress and how to cope with it.
- **5.** Managing stress to maintain peace and harmony.

ENVIRONMENTAL STUDIES - II F.Y.B.Com

#### Semester II

#### **Learning Objectives:**

- 1. To Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
- 2. To Apply systems concepts and methodologies to analyse and understand interactions between social and environmental processes.
- 3. To understand the understanding of complex environmental issues from a problemoriented, interdisciplinary perspective.

#### **Learning Outcomes:**

- 1. Demonstrate proficiency in quantitative methods, qualitative analysis, critical thinking, and written and oral communication needed to conduct high-level work as interdisciplinary scholars and/or practitioners.
- 2. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
- 3. Appreciate key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.

#### Mathematical and Statistical Techniques F.Y.B.Com Semester II

#### **Learning Objectives:**

The main objective of this course is to introduce mathematics and statistics to undergraduate students of commerce, so that they can use them in the field of commerce and industry to solve the real-life problem.

#### **Learning Outcomes:**

- 1. To use and understand useful mathematical and Economic functions in business.
- 2. The students would get to know about the usage of Simple interest, Compound Interest, Annuity and calculation of EMI, present value and future value
- 3. The students would be able to understand the concepts of Bivariate Linear Correlation
- & Regression Analysis, Calculation of correlation coefficient by different methods and its interpretation, Estimation of values using Regression Analysis.
- 4. The students would be able to understand different concepts of Time Series and Index Numbers, Estimation of Trend and Seasonal Component, Calculation of different types of Index Numbers
- 5. The students would be familiar with the concepts of Elementary Probability Distributions such as Binomial, Poisson and Normal Distribution and calculation of Probabilities of these distributions.

#### Business Communication F.Y.B.Com. Semester II

#### **Course Objectives:**

- 1. To develop awareness of the complexity of the communication process.
- 2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener.
- 3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.

- 4. To develop effective writing skills so as enable students to write in a clear, concise, persuasive and audience centered manner.
- 5. To develop ability to communicate effectively with the help of electronic media.

#### **Learning Objectives:**

- 1. To focus on the growing importance of making presentations for various objectives with the help of technology.
- 2. To discuss the various components that make a presentation effective and to offer practical tips in preparing a presentation.
- 3. To focus on the set of skills required to be successful in a Group Discussion.
- 4. To understand the process of a Group Discussion.
- 5. To understand the structure and styles of Interviews.
- 6. To prepare successfully for an Interview.
- 7. Understanding group communication.
- 8. Purpose of meetings and their importance in the corporate environment and Drafting Notices, Agenda, Resolutions.
- 9. To introduce students to the concept of a conference as a means of internal and external communication.
- 10. To enable students to understand the meaning, definition and scope of public relations in the context of the modern day world.
- 11. To list and explain the functions and tools of a PRO and to identify the qualifications and skills needed to excel in this field.
- 12. To enable students to understand the nature and purpose of routine and persuasive business correspondence.
- 13. To enable students to draft letters of complaints, claims and drafting of letters of adjustment.
- 14. To make students aware of their rights as consumers.
- 15. To acquaint students with the provisions of the Consumer Protection Act, and the procedure for filing a complaint under the CPA.

### Accountancy and Financial Management F.Y.B.Com. Semester II

#### **Course Objectives:**

- 1. To give an insight into the basics of Accounting Concepts and Principles to students to have the foot hold in accounts.
- 2. To make the students aware about Indian Accounting Standards.
- 3. To orient the learners about the accounting for Hire Purchase transactions.
- 4. To acquaint learners about the Branch accounts.
- 5. To make the students understand Inventory valuation and how to calculate fire insurance claim for loss of stock.

#### **Learning Objectives:**

- 1. Learners will be able to prepare financial statements in accordance with appropriate accounting standards
- 2. The learner shall be able to comprehend and analyse branch accounts and hire purchase transactions.

- 3. Learners shall possess the knowledge of interpreting the business implications of financial statement information.
- 4. Learners shall be able to comment on inventory valuation methods followed by a concern and its implications.

### Accountancy and Financial Management S.Y.B.Com. Semester III

#### **Course Objectives:**

- 1. To familiarise students with Partnership Accounting in depth as well as the Accounting Procedure and how different adjustments are handled in Final Accounts
- 2. To acquaint students with both theoretical and practical facets of partnership firm accounting in relation to the admission, retirement, and death of a partner or partners.
- 3. To give students a basic understanding of how the Partnership Firm's obligations are paid after it dissolves.
- 4. Educate students on the accounting requirements for converting a partnership firm into a limited liability partnership.
- 5. To help students become familiar with the accounting requirements for converting a partnership firm into a limited corporation.

#### **Learning Objectives:**

- 1. Students are familiar with the theoretical and practical elements of partnership business accounting with regard to partner admission, retirement, and death.
- 2. The procedure for repaying the debts of the partnership firm after its dissolution is familiar to the learners.
- 3. Learners are familiar with both the accounting for a partnership firm's conversion into a limited liability partnership and the accounting for a partnership firm's conversion into a limited company.

Business Law S.Y.B.Com. Semester III

#### **Course Objectives:**

- 1. To give a basic overview of the Indian Business Laws' structure.
- 2. To inform pupils of the business's legal ramifications.
- 3. To acquaint the students with case studies from the third and fourth semesters of business law.
- 4. To educate students in commerce about the law
- 5. To educate pupils on how laws relate to the world of commerce.
- 6. To draw attention to how law is actually used in the business and society.
- 7. To develop understanding of diverse legal topics at different levels.

#### **Learning Objectives:**

The course intends to deliver an understanding of the basic concepts of law and its applications. Business law is that branch of the legal system that regulates business activities and provides for the orderly conduct of business affairs and also for the settlement of legitimate disputes in a just and systematic manner.

### Introduction to Management Accounting S.Y.B.Com. Semester III

#### **Learning Objective:**

- 1. To educate the learners of the conceptual knowledge and management evolution.
- 2. Getting learners acquainted with management functions.
- 3. To introduce students to the realities of the workplace and the difficulties faced by managers in managing a changing environment.

#### **Learning Outcome:**

- 1. Learners should be able to evaluate traditional and contemporary management approaches and understand what management is and how it has evolved over time.
- 2. The planning method should be applied by learners in daily activities. They ought to be able to make decisions by using decision-making techniques.
- 3. The foundations of departmentation in distinct firms are supposed to be understood by learners.
- 4. They should be aware of the value of leadership with appropriate controls and encouragement.
- 5. Learners are required to be aware of the difficulties managers encounter in a dynamic setting.

## Business Economics Discipline Related Elective (DRE) Courses S.Y.B.Com. Semester III

#### **Learning Objectives:**

- 1. To understand the basic economic tools of Macroeconomics to evaluate the phenomena of unemployment, inflation, and growth in an economy.
- 2. Emphasis is on the understanding of core economic principles and how they apply to a wide range of real-world issues.
- 3. To study theories that examine the relationship between money supply and the price level in the economy.

#### **Learning Outcomes:**

- 1. To learn basic concepts and tools used in Macroeconomics to deal with macroeconomic problems.
- 2. To understand the theories which explain the determination of the level of employment in an economy.
- 3. To Understand the phenomenon of inflation, its causes, and policy measures to control it.

#### Discipline Related Elective (DRE) Courses S.Y.B.Com. Semester III

#### **Learning Objectives:**

- 1. To understand the overview of the major functions of management, to understand the theoretical framework of the subject of management.
- 2. To familiarize students with the concepts of management, planning, organising, directing, and controlling.
- 3. To understand and appreciate management processes in an organization and its different parts.

#### **Learning Outcomes:**

- 1. To understand the theory of management.
- 2. To apply the theory of management in current business scenarios.
- 3. To Understand the functions and process of management
- 4. Getting a manager's perspective business.

# Skill Enhancement Courses (SEC) Foundation Course –III Contemporary Issues S.Y.B.Com Semester –III

#### **Learning Objective:**

- 1. To provide a brief description on provisions governing protection law. Learners would be aware of the rights of consumers and remedies in relation to unfair trade practices
- 2. To sensitise leaners towards various ecological issues students would develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation.
- 3. To introduce various technologies used in day to day life. Learners would develop curiosity in the application of science in everyday life.
- 4. To provide necessary life skills such as time management, goal setting etc. The topics would equip them with necessary life skills.

#### **Learning Outcome:**

- 1. Learners would be aware of the rights of citizens and understand constitution better.
- 2. Learners would be responsible towards various environmental issues and develop a deeper understanding of environmental issues and would motivate them to be a part of environmental conservation
- 3. Technology is the need of the hour and knowledge will help them use at the right time for the right cause. It will help use gadgets with more useful applications.
- 4. To provide necessary soft life skills such as time management, goal setting, motivation etc. which would equip them with necessary life skills.
- 5. They would be learning on how to appear for interview.

Advertising S.Y.B.Com Semester III

#### **Learning Objectives:**

- 1. Understanding the fundamental concepts of advertising and to highlight the role of advertising for the success of brands.
- 2. To highlight the important role of an ad agency and discuss about the ethical, social, economic and cultural aspects in advertising.
- 3. Exploring career opportunities in advertising and media

#### **Learning Outcomes:**

- 1. Demonstrate an understanding of the overall role and scope of advertising.
- 2. Identify Integrated Marketing Communication decision making and planning
- 3. Students will get a detailed clarity on brand building and special purpose advertising.

## Accountancy and Financial Management S.Y.B.Com. Semester IV

#### **Course Objectives:**

- 1. To familiarise with the fundamental words used in company accounting
- 2. To introduce students to the theoretical and practical aspects of issuing, converting, and redeeming preference shares.
- 3. To familiarise students with the theoretical and practical facets of debenture issuance, conversion, and redemption.
- 4. To introduce students to the accounting of determining and treating profit before incorporation

#### **Learning Objectives:**

- 1. Learners are acquainted with the fundamental terms used in business accounts.
- 2. Theoretical and practical features of the issuance, conversion, and redemption of preference shares are familiar to students.
- 3. The students are familiar with the theoretical and practical facets of debenture issuance, conversion, and redemption.
- 4. Students are familiar with the accounting for determining and treating profit before incorporation.

Business Law S.Y.B.Com. Semester IV

#### **Course Objectives:**

- 1. Learners will be able to prepare Understand the characteristics of the Company
- 2. To understand the Advantage and Disadvantage of Companies and how to form the company and the rights and liabilities of members..
- 3. Also to understand the meaning, effects Lifting of Corporate Veil, effects of non-registration & the different types of Companies.
- 4. To make them aware about the difference between Public and Private of Companies & the procedure for conversion of Public company into Private and Private Company in to Public Companies.

- 5. To understand the advantages and disadvantages of Public and Private Companies.
- 6. To discuss about the legal requirements of prospectus and also to explain the liabilities against misstatement and how to defence against this liability.

#### **Learning Objectives:**

- 1. Meaning of Memorandum of Association and Articles of Association and their contents and to understand the Doctrine of Ultra Vires, Constructive Notice and Indoor Management
- 2. Learners shall possess the knowledge of corporate world
- 3. Learners shall be able to comment the various terms like prospectus, statement in lieu of prospectus and Shelf prospectus.

### Introduction to Management Accounting S.Y.B.Com. Semester IV

#### **Learning Objective:**

- 1. To familiarise students with the fundamentals of auditing
- 2. To familiarise students with the auditing process' audit planning, procedures, and documentation.
- 3. To familiarise students with the internal and legal audit of unique entities, such as Limited Liability Partnerships (LLPs), Co-operative Housing Societies, Co-operative Industrial (Commercial) Societies, and Trusts.
- 4. To introduce students to the several auditing techniques, including vouching and verifying incomes, expenses, assets, and liabilities.

#### **Learning Outcome:**

- 1. Learners are familiar with the fundamentals of auditing.
- 2. Students are familiar with the auditing process' audit planning, procedures, and documentation.
- 3. The internal and legal audit of special entities, such as Limited Liability Partnerships (LLPs), Co-operative Housing Societies, Co-operative Industrial (Commercial) Societies, and Trusts, is explained to learners.
- 4. The many auditing techniques, including vouching and verifying incomes, expenses, assets, and liabilities, are explained to the learners.

Business Economics
Discipline Related Elective (DRE) Courses
S.Y.B.Com.
Semester IV

#### **Learning Objectives:**

- 1. To study the importance of public finance concerning its revenue and expenditure in an economy.
- 2. To discuss the various sources of revenue of the Government and the effect of taxation on production, consumption, and income distribution.
- 3. To understand the concept of public expenditure, different types, and its effects on an economy.

#### **Learning Outcomes:**

- 1. To understand the role of government and its importance in functioning an economy.
- 2. To understand public debt and the importance of public debt management to reduce the fiscal deficit in an economy.
- 3. Students come to know about the mechanism of fiscal policy, government budgetary policy, and intergovernmental fiscal relations.

# Commerce IV Discipline Related Elective (DRE) Courses S.Y.B.Com. Semester IV

#### **Learning Objectives:**

- 1. To understand the concept of Production, Inventory, and Quality management.
- 2. To provide knowledge about the importance of the Indian financial system and its recent trends.
- 3. To develop knowledge in students of understanding of ways of finance in an economy.

#### **Learning Outcomes:**

- 1. Provides basic knowledge of production management, inventory management, and quality management.
- 2. To understand the role of Primary and Secondary markets in an economy.
- 3. To understand students with recent trends in Indian finance.

## Skill Enhancement Courses (SEC) Foundation Course –IV Contemporary Issues S.Y.B.Com. Semester –IV

#### **Learning Objective:**

- 1. To provide a brief description on provisions governing consumer protection law. Learners would be aware of the rights of consumers and remedies in relation to unfair trade practices
- 2. To sensitise leaners towards various ecological issues students would develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation.
- 3. To introduce various technologies used in day to day life. Learners would develop curiosity in the application of science in everyday life.
- 4. To provide necessary life skills such as time management, goal setting etc. The topics would equip them with necessary life skills.

#### **Learning Outcome:**

- 1. Learners would be aware of the rights of consumers and remedies in relation to unfair trade practices.
- 2. Learners would be responsible towards various ecological issues and develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation
- 3. Technology is the need of the hour and knowledge will help them use at the right time for the right cause.
- 4. To provide necessary soft life skills such as time management, goal setting, motivation etc. which would equip them with necessary life skills.
- 5. They would be keen to take competitive examinations.

#### ADVERTISING S.Y.B.Com. Semester IV

#### **Learning Objectives:**

- 1. Understanding the scope of traditional and new age media in advertising.
- 2. To give an idea about the advertising campaigns, Ad budgets and Media planning
- 3. Highlight the importance of creativity in advertising
- 4. Insights on execution and evaluation of advertising

#### **Learning Outcomes:**

- 1. Demonstrate an understanding of the overall role and scope of media in advertising.
- 2. Develop a perspective of creative solutions in advertising
- 3. The learners would be well versed with the various execution styles and evaluation techniques of an ad campaign.

### Financial Accounting and Auditing VIII -Cost Accounting T.Y.B.Com. Semester V

#### **Learning Objectives:**

- 1. To enable students to understand objectives and scope of Cost Accounting.
- 2. To enable students to understand inventory control and preparation of stock ledger.
- 3. To enable students to understand attendance, payroll procedures, calculation of remuneration and incentive plans in preparation of labour cost statement.
- 4. To enable students to understand analysis of overheads, allocation, absorption and apportionment of overheads.
- 5. To enable students to understand Classification of Costs and preparation of Cost Sheet.
- 6. To enable students to reconcile Cost and Financial Accounts.

#### **Learning Outcome**:

- 1. Students would be able to understand objectives and scope of Cost Accounting.
- 2. Students should be able to prepare stock ledger and understand various aspects of inventory control.
- 3. Students should be able to prepare labour cost statement, remuneration and incentive systems.
- 4. Students should be able to account for overheads apportionment, absorption and computation of overhead rates.

- 5. Students should be able to classify costs and prepare cost sheet.
- 6. Students should be able to reconcile cost and financial statements.

#### Direct & Indirect Taxation Paper – I T.Y.B.Com. Semester v

#### **Learning Objectives:**

- 1. To make the students understand the basic concepts, definitions and terms related to direct taxation.
- 2. To make the students understand the concept of residential status thus making them understand the scope of total income for assesses with different kinds of residential status.
- 3. To make students understand the various heads under which income can be earned in India.
- 4. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.
- 5. To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
- 6. To make the students determine the net total taxable income of an assessee's after reducing the deductions from the gross total income earned from all or any of the five heads of income.

#### **Learning Outcome:**

- 1. Students would be able to identify the technical terms related to direct taxation.
- 2. Students would be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee's with different residential status.
- 3. Students would be able to compute income from salaries, house property, business/profession, capital gains and income from other sources.
- 4. Students would be able to understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
- 5. Students would be able to compute the net total income of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act, 1961.

## Financial Accounting and Auditing VII -Financial Accounting T.Y.B.Com. Semester V

#### **Learning Objectives:**

- 1. To enable the students to understand fundamentals of preparation of financial statements of a corporate entity.
- 2. To enable the students to understand fundamentals of accounting for corporate restructuring (internal).

- 3. To enable the students to understand fundamentals of accounting for investments.
- 4. To enable the students to understand fundamentals of accounting for buy-back of shares.

#### **Learning Outcome:**

- 1. The students will be able to prepare financial statements of a corporate entity.
- 2. The students will be able to account for internal restructuring of a corporate entity.
- 3. The students will be able to prepare Investment account for an investor.

The students will be able to account for buy back of shares by a corporate entity.

# Business Economics Discipline Related Elective (DRE) Courses T.Y.B.Com. Semester V

#### **Learning Objectives:**

- 1. To have an overview of the New Economic Policy, 1991 and analyse its implications for various sectors in India.
- 2. To bring out the vital role of social infrastructure in development and government initiatives to promote education, health, and family welfare in India.
- 3. To highlight various issues relating to Indian agriculture- National Agricultural Policy 2000, issues related to agricultural finance, agricultural pricing, and agricultural marketing.
- 4. To understand the financial structure in India comprising banking, insurance, money, and capital markets to improve their efficiency.

#### **Learning Outcomes:**

- 1. To understand the recent reforms undertaken since 1991 and their impact on various sectors of the Indian economy.
- 2. To understand the policy and programs of the government to attract foreign investments in India.
- 3. Have an overview of the structure of the Indian financial sector. In addition, its characteristic features and policy measures/reforms to address the challenges faced by this sector in recent time.

#### Computer Systems and Applications T.Y.B.Com. Semester - V

#### **Learning Objectives:**

- 1. To acquaint learners with basic concepts of Data Communication, Networking and Internet.
- 2. To acquaint students with the use of database and MY SQL.
- 3. To recommend the students with the practical usage and working of advanced MS Excel.

#### **Learning Outcomes:**

1. The learners would be made familiar with the concepts of Data Communication,

Networking – types, hardware and Protocols and Internet – Types of connections, Web browsing and cybercrime

- 2. The learners would get to know about the usage of database through MySQL Queries
- Simple Queries, Multi table Queries, Sub Queries, Nested Queries
- 3. The learners would understand concepts of Spread sheet through EXCEL 2010. The learners will acquire skill of various types of calculations using EXCEL functions and formulae, managing database using various EXCEL commands.

#### MARKETING T.Y.B.Com. Semester V

#### **Learning Objectives:**

- 1. Understanding the fundamental concepts of marketing.
- 2. Highlighting the importance of marketing decisions with respect to marketing mix and other core areas
- 3. Exploring the key marketing dimensions

#### **Learning Outcomes:**

- 1. Demonstrate an understanding of the overall scope of marketing.
- 2. Students will be able to apply the knowledge, concepts, tools necessary to overcome challenges, and issues of marketing in a changing technological landscape.
- 3. Learner will be able to focus on developing creative solutions to marketing problems.

### Financial Accounting and Auditing X -Cost Accounting T.Y.B.Com. Semester VI

#### **Learning Objectives:**

- 1. To enable students to prepare Cost Control Accounts.
- 2. To enable students to understand various factors involved in Contract Costing and preparation of contract account.
- 3. To enable students to understand & prepare Process Costing and statement of joint products and by-products.
- 4. To enable students to understand Marginal Costing and calculation of various aspects thereof.
- 5. To enable students to understand and prepare Material and Labor variance Statement.
- 6. To enable students to understand some Emerging Concepts of Cost Accounting and its relevance in industry.

#### **Learning Outcome:**

- 1. Students should be able to prepare Cost Control Accounts.
- 2. Students should be able to prepare contract account and understand various aspects of contract including treatment of profit on incomplete contracts.
- 3. Students should be able to prepare process accounts and statement of joint products and by-products.

- 4. Students should be able to prepare statement of marginal costs and calculate various aspects of Marginal Costing.
- 5. Students should be able to calculate Material and Labor variances.
- 6. Students should be able to understand emerging concepts in Cost Accounting and its implications on industry.

### Financial Accounting and Auditing IX -Financial Accounting T.Y.B.Com. Semester VI

#### **Learning Objectives:**

- 1. To enable the students to understand fundamentals of accounting for transactions in foreign currency.
- 2. To enable the students to understand fundamentals of accounting for corporate restructuring (external).
- 3. To enable the students to understand fundamentals of accounting for liquidation of corporate entity.
- 4. To enable the students to understand fundamentals of accounting for underwriting of securities.
- 5. To enable the students to understand fundamentals of preparation of financial statements of a Limited Liability Partnership.

#### **Learning Outcome:**

- 1. The students will be able to account for transactions in foreign currency.
- 2. The students will be able to account for external restructuring of a corporate entity.
- 3. The students will be able to account for liquidation of a corporate entity.
- 4. The students will be able to account for underwriting of securities.
- 5. The students will be able to prepare financial statements of a Limited Liability Partnership.

# Business Economics Discipline Related Elective (DRE) Courses T.Y.B.Com. Semester VI

#### **Learning Objectives:**

- 1. To understand the major theories of international trade and analyse the gains from trade for the trading countries.
- 2. To understand the whole process of international economic integration through multilateralism and setting up of regional blocs.
- 3. To understand the recent developments in the TRIPs, TRIMS, and GATS Agreements under WTO.
- 4. To study the concept of Purchasing Power Parity theory in the determination of the equilibrium rate of exchange.

#### **Learning Outcomes:**

- 1. To understand the various reasons why the countries trade with each other and how they can gain from international trade.
- 2. To understand the objectives of international economic integration with special reference to EU, ASEAN, and the recent phenomenon of Brexit.
- 3. To understand how world trade is been impacted by various agreements under the World trade organisation.
- 4. To understand various issues related to the foreign exchange market and the role of the central bank in maintaining exchange rate stability in an economy.

## Ability Enhancement Courses (AEC) DIRECT TAXES - II - Goods and Service Tax Act (GST) T.Y.B.Com Semester -VI

**Learning Objective:** 1. To understand the basic concepts related to GST

- 2. To acquaint with the latest amendments made in connection with indirect taxation
- 3. To update the procedural part of GST

#### **Learning Outcome:**

- 1. To make the learners understand the procedure for GST and filling of returns.
- 2. On successful completion of this subject the learners should be well versed in the prevailing procedures of the act which makes them employable in any Companies, CA Firms, consultancies and KPOs.

#### Computer Systems and Applications T.Y.B.Com Semester - VI

#### **Learning Objectives:**

- 1. To acquaint learners with basic concept of E- Commerce
- 2. To introduce features of Advance EXCEL 2010
- 3. To introduce Visual Basic and Graphical User Interface

#### **Learning Outcomes:**

- 1. The learners would be made familiar with the concepts of E- Commerce Features, limitations, models, Security, Payment Systems
- 2. The learners would understand and use features of Advance EXCEL 2010 such as creating and using templates, Linking Multiple Spread sheets, Using formulas with logical operators etc.
- 3. The learners would understand and use features of Visual Basic such as VB controls, Simple calculations, Calculations using conditions, sub procedures and sub functions

#### HUMAN RESOURCE MANAGEMENT T.Y.B.Com Semester VI

#### **Learning Objectives:**

1. Understanding the fundamental concepts of human resource management.

- 2. Deep insights on process of human resource development and highlighting the importance of human relations
- 3. Exploring the key trends in human resource management.

#### **Learning Outcomes:**

- 1. Demonstrate an understanding of the overall scope of human resource management
- 2. Lessons on how to effectively manage and plan key human resource functions within organizations
- 3. Learner will be able to evaluate the developing role of human resources in the global arena
- 4. Examine current issues, trends, practices, and processes in HRM

### **Program Outcome of B.M.S.**(Bachelor of Commerce - Management Studies)

Bachelor of Management Studies or BMS is a programme for studies in Management at the undergraduate level. Students who complete the course will have the knowledge and abilities necessary to hold managerial roles in a variety of businesses. At the undergraduate level, the Bachelor of Management Studies programme incorporates concepts and actions in the fundamental functional areas of business management. Additionally, it discusses entrepreneurship, the legal environment of business, information technology, globalisation, and economic integration. The course's goal is to give students the chance, support, and appropriate readings/reference materials they need to obtain formal academic orientation with a focus on the working world. The objective is to make sure that students are more creative as well as more effective. The electives give students the chance to learn more in-depth information about their chosen fields of study, such as finance, marketing, human resource management, and international business management. In addition to teaching business management, this course will give students the tools they need to comprehend how companies function, how they are managed, and how to be sensitive to both domestic and global settings. Students' instruction is centred on developing the knowledge and skills necessary for independent problem solving and lifelong learning. The new Bachelor of Management Studies curriculum provides students with key papers that aid in developing their managerial foundation. Students can pursue a management specialty thanks to the selection of general electives and skill-improving courses. Each course's material has been carefully crafted to give students the knowledge and skill sets they need to become industry-ready as well as to promote inventive and entrepreneurial thinking. The MOOCS programme being created by MHRD includes Online Courses (OLC), which are available on NPTEL or SWAYAM portals, in order to comply with the education policy of the Government of India. The students would develop the habit of independent study at their own speed through the online courses, and they would become accustomed to new learning technologies.

## Course Outcomes Business Economics Semester I

#### **Learning Objectives:**

- 1. To make the students understand the basic elements of commerce and economics.
- 2. To understand the basic concept of demand and supply analysis in business applications.
- 3. To make the students understand about various market structures relevant for commercial transactions and their impact on business decisions.
- 4. To make students understand about the different elements of economics that are considered while making policies and decisions in the real world.

#### **Learning Outcomes:**

- 1. Students will be able to understand and identify the economic variables in general business atmosphere.
- 2. Students will perceive the knowledge about Economics at Micro level and various economic concepts such as Opportunity Cost, Marginal Concepts, Demand Function and Law of Variable Proportion.
- 3. Learners will understand the relationship between various policies of business.
- 4. Student will conclude the identical Short Run and Long Run Equilibrium of a firm and industry and also about different market structure and various pricing techniques.

#### Business Law Semester I

#### **Learning Objectives:**

- 1. To illuminate the students with knowledge of the legal environment in which consumers and businesses operate.
- 2. To sensitize the students towards legal principles governing aspects of Business operation.
- 3. To inform students about the purpose and importance of Intellectual Property Rights.
- 4. To educate the students about the details of a Company, its incorporation and ways of carrying business activities.

- 1. The learner will aware about the law and social responsibility relevant to managing an organization within and outside India.
- 2. Students will acquaint the corporate governance system, including the law related to agency, Contract Act, Sale Act and Promissory Note.
- 3. Learners will understand the meaning of a typical Company and its intricate commercial details
- 4. Learners will be well versed with IPR such as Trademark, Patenting, and Copyright.

#### Business Statistics Semester I

#### **Learning Objectives:**

- 1. To encourage the students to make use of statistics in day -to day life.
- 2. To develop the students ability to deal with numerical and quantitative issues in business.
- 3. To enable the use of statistical, graphical and algebraic techniques wherever relevant.
- 4. To have a proper understanding of Statistical applications in Economics and Management.

#### **Learning Outcomes:**

- 1. Students will be able to recognize the importance and value of mathematical and statistical thinking, training and approach to problem solving.
- 2. Students will be familiar with a variety of examples where mathematics or statistics helps accurately explain abstract or physical phenomena.
- 3. Students will able to summarize data visually and numerically. Also students will understand the mathematical and probabilistic foundations of statistical inference.
- 4. Students will be able to frame problems using multiple mathematical and statistical representations of relevant structures and relationships and solve using standard techniques.

#### Introduction to financial Accounts Semester I

#### **Learning Objectives:**

- 1. To provide students with a specialist education in accounting and finance.
- 2. To have global perspective on investment markets and asset classes, provide practical as well as theoretical knowledge on the processes and mechanics underlying investment.
- 3. To make the students understand about various market structures relevant for commercial transactions and their impact on business decisions.
- 4. To make students evaluate economic trends, set financial policy, build long term plans for business activity and identify projects or companies for investment.

- 1. Students will be able to know and apply accounting and finance theory, explain the accounting information system and demonstrate how it is used to record and report common business transactions.
- 2. Students will evaluate financial statement information and compare different investments.
- 3. Students will be able to analyse and solve valuation and investment problems and also to work with large volumes of numerical data, solve research problems.
- 5. Student will be able to prepare a classified balance sheet. Calculate and compare liquidity and solvency ratios using financial reports of companies.

#### **Business Communication Semester I**

#### **Learning Objectives:**

- 1. To study the components of effective communication and soft skills.
- 2. To understand commercial terms used in Business Communication like self-editing, paragraph writing, preparation of drafts. Etc.
- 3. To understand business ethics, this can be used at personal and business levels.
- 4. To have knowledge of business correspondence including theory of business letter writing, effective Email writing, personnel correspondence.

- 1. On the completion of this course students will be able to develop awareness of the complexity of the Communication process.
- 2. Students will develop effective communication skills to comprehend instructions and become a critical listener.
- 3. Students will develop effective oral and presentation skills to speak interpersonally as well as in a large group.
- 4. Students will develop ability to communicate effectively with the help of electronic media.

#### Foundation Course - I Semester I

#### **Learning Objectives:**

- 1. To provide the students with an overview of an Indian society.
- 2. To Familiarize the students with the concepts of Disparity 1 and 2.
- 3. To provide an understanding on the Indian constitution.
- 4. To provide the students with an understanding on the significant aspects of political processes.

- 1. To understand the pluralistic nature of Indian society.
- 2. To understand the multi-religious, multilingual nature and caste dimension in Indian society.
- 3. To bring out the significance of gender as a demographic variable.
- 4. To analyse the regional variations and problems of rural, urban and tribal areas.
- 5. To sensitize about gender inequality in society.
- 6. To create awareness regarding the problems and violence faced by women.
- 7. To analyse the representation of women in the media.
- 8. To understand the difficulties and problems faced by physically and mentally challenged people.
- 9. To understand diversity as difference and disparity as inequality.
- 10. To study intergroup conflicts among various groups in India.
- 11. To examine causes, consequences and measures to control communalism and casteism.
- 12. To bring out the causes, consequences and measures to alleviate linguistic and regional differences.
- 13. To understand the philosophy of the Constitution of India.
- 14. To study the structure of the Constitution of India.
- 15. To know the Fundamental Duties of Indian Citizens.
- 16. To understand the basic features of the Indian Constitution.
- 17. To understand the party system and the changes occurred in it since independence.
- 18. To study the structure and functioning of Local Self Government in India.
- 19. To know the role played by women in Indian politics.

#### **Foundation of Human Skills**

#### Semester I

#### **Learning Objectives:**

- 1. To acquaint the students to understand and appreciate the basis of Human Skills in general and in certain specific situations.
- 2. To assist the students, identify and nurture necessary skills for resolving interpersonal issues
- 3. To explain human nature and its impact on business circumstances
- 4. To familiarize the students about differences in human behaviour in an individual and group setup

- 1. Students will be able to perceive individual and others personality attributes and helps them align to organization goals and objectives.
- 2. It would help the student to learn practical knowledge of soft skills and Behavioural skills and development required to engage Human Capital as per the industry needs.
- 3. The course will help student to better analyse human behaviour.
- 4. Students will be able to understand individual, group and organizational behavioural dynamics.

#### **Business Communication Semester II**

#### **Learning Objectives:**

- 1. To inculcate effective communication skills in students with regards to both verbal and non-verbal formats
- 2. To sensitize students towards different methods of effective communication strategies and their impact on the business environment.
- 3. To penetrate theoretical aspects of the day to-day workings of the business organization
- 4. To improve the communication skills of students for formal interactions.

- 1. Students will acquire knowledge about the effective use of OHP, Transparencies and to prepare Power Point Presentation
- 2. Students will understand the importance of being an effective business communicator in today's changing workplace
- 3. Students will be able to communicate effectively with colleagues in meetings by employing individual strengths and implementing knowledge of different working styles
- 4. Students will be able to deliver professional oral presentations.
- 5. Students will excel to interpret and illustrate Group Discussion, prepare for an Interview, Conduct Meeting and Group Dynamics, understand the importance of Conference and about modern methods like Video and Tele Conferencing
- 6. Students will be able to express their professional views and communicate effectively

### **Business Environment Semester II**

#### **Learning Objectives:**

- 1. To analyse the environment of a business from the legal 1 & regulatory, macroeconomic, cultural, political, technological and natural perspectives.
- 2. To critically assess the business environment of an organization using selected strategic tools.
- 3. To conduct an in-depth analysis of a specific component of the business environment and relate it to your own organization.
- 4. To construct and present scenarios that synthesize business environment information.

#### **Learning Objectives:**

- 1. Familiarize with the nature of business environment and its components.
- 2. The students will be able to demonstrate and develop conceptual framework of business environment generate interest in international business.
- 3. Understand the definition of ethics and the importance and role of ethical behavior in the business world today.
- 4. Learners will get knowledge about business, its nature and scope, types of business organizations, SWOT analysis.
- 5. Learners will comprehend the objectives and evolution of GATT, WTO, Globalization and FDI.

#### Business Mathematics Semester II

#### **Learning Objectives:**

- 1. To demonstrate accurate translation of descriptive problems into mathematical formulae for solving business problems
- 2. To aid students integrate acquired knowledge and skills with practical problems in economic practice.
- 3. To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
- 4. To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit
- 5. To discuss effects of various types and methods of interest account.

- Students will comprehend business mathematics concepts which are necessary in the real world, and would be able to communicate the underlying business concepts and mathematics.
- 2. Students will solve sums related to simple and compound interest, annuities, payroll preparation, pricing, invoice preparation, trade discounts, taxes, and depreciation problems in various situations.
- 3. Students will apply correct mathematical terminology, notation and symbolic processes in order to be prepared for future coursework in business and mathematics.

#### Foundation Course - II

#### Semester II

#### **Learning Objectives:**

- 1. To make students aware about the Indian society, human rights & the environment
- 2. To make them understand about the meaning of stress & conflict, its effects on humans & how can we manage & overcome them
- 3. To make the students aware about the importance of environment studies in the current development.
- 4. To make the students aware about conflict resolution and efforts towards building peace and harmony in society.

#### **Learning Outcome:**

- 1. Learners will absorb about the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides
- 2. Learners would be aware of LPG and growth of IT sector.
- 3. Awareness on Human Rights.
- 4. Learn ecological environment and participate in its activities and issues.
- 5. Aware of conflict and stress and how to cope with it.
- 6. Managing stress to maintain peace and harmony.

#### Industrial Law Semester II

#### **Learning Objectives:**

- 1. To capable students to comprehend the legal framework governing Industrial Law.
- 2. To expose students to the principles relating to Labour law, unfair labour practices, and health and safety laws in the workplace.
- 3. To explain the relevant laws governing organizational operations.
- 4. To help students to understand laws related to Compensation Management.

- Learners will comprehend the Industrial Dispute Act 1947, Trade Union Act 1926 and various legal concepts such as Awards, Settlement, Strikes, Lockdowns, Lay -off and Retrenchment.
- 2. Learners will be acquainted with the Payment of Wages Act 1948, Payment of Bonus Act 1965 and Payment of Gratuity Act 1972.
- 3. Learners will procure the knowledge of Factory Act 1948, Workmen Compensation Act 1923, Employee State Insurance Act 1948 and Miscellaneous Provision Act 1948.

#### Principles of Management Semester II

#### **Learning Objectives:**

- 1. To explain the evolution of Management and its principles.
- 2. To discuss the functions of management and their importance in business.
- 3. To propose the application of the principles of management in an organizational setup.
- 4. To make students aware about the concepts related to Business and the roles, skills and functions of management.

- 1. Learners will absorb various management concepts such as planning, organizing, implementing, staffing, coordinating, controlling, motivating and Managerial Grid.
- 2. Learners will recognize the human skills and conceptual skills as per industry requirements about basic management skills.
- 3. Learners will diagnose various styles and qualities of efficient leadership, Coordination, Controlling, Green Management and Corporate Social Responsibility.
- 4. Recognize the role of a manager and how it relates to the organization's mission.
- 5. Define management, its four basic functions and skills.
- 6. Know critical management theories and philosophies and how to apply them.
- 7. Recognize the concept of social responsiveness and its benefits.
- 8. Explain the relationship between strategic, tactical, and operational plans.
- 9. Identify the stages of team development and the skills a team must acquire to become effective
- 10. Recognize the part communication plays in the management function.

#### Principles of Marketing Semester II

#### **Learning Objectives:**

- 1. To examine the marketing concepts, advantages, scope and evolution of marketing.
- 2. To discuss about the micro and macro business environment and importance of marketing research, MIS and also about importance and factors affecting Consumer Behaviour
- 3. To investigate the marketing mix, Product mix, Product Lifecycle, Branding Packaging, Promotion.
- 4. To explain concepts of segmentation, e-marketing, internet marketing and various trends of marketing.

- 1. The students will evaluate 4P's and 4C's of marketing, Concepts of Marketing Production Concept, Product concept, selling concept and marketing concept, social relationship, Holistic marketing.
- 2. The students will comprehend micro environment of business, Macro environment, Marketing research, MIS, Consumer Behaviour
- 3. The students will classify elements of Marketing Mix, Product mix, Lifecycle, Branding Packaging, Promotion
- 4. The students will identify segmentation, e-marketing, internet marketing and marketing using social networks and social marketing.
- 5. Critically analyse the marketing theories and concepts and understand the relevance in perspective to current business scenario in India.
- 6. To develop basic marketing skills among students in order to cater to the marketing industries.

#### **Program Outcome of B.Sc. (Bachelor of Science)**

BSc. is Bachelor of Science. The students will be proficient in the subject of their choice when they graduate. The students will be qualified to pursue further education in their field. The students will be able to continue their further education abroad. The pupils will be qualified to take the tests required for employment in governmental institutions. The students will be qualified to apply for positions with a B. Sc. programme minimum qualification.

# Course Outcomes Foundation Course Skill Enhancement Courses (SEC) Semester I

#### **Learning Objectives:**

- 1. To give students an overview of Indian society and its multicultural diversity.
- 2. To understand students the concept of Disparity, its causes, and effects.
- 3. To understand the importance of The Indian constitution and its basic constituents.
- 4. To make students understand about the current Indian political system.

#### **Learning Outcomes:**

- 1. Sensitizes the students regarding social issues, constitution, and preamble.
- 2. Creates basic awareness amongst the students regarding various social issues ranging from gender, religion, caste, social justice, etc.
- 3. To understand the political scenario in India and the importance of government formation.

#### BOTANY Semester I

#### **Learning Objectives:**

- 1. To identify & classify the various groups of thallophytes with the help of morphology, anatomy, life cycle and economic importance of Algae, Fungi and Bryophytes.
- 2. To understand the Cell Biology, Ecology and Genetic with the help of structures and functions of various cell organelles, interactions of producers and consumers taking place in the ecosystem, flow of energy and phenomenon of inheritance.

- 1. Understand the differences & how to identify and classify Chlorophyta & Cyanophyta from Algae, Phycomycetes & Ascomycetes from Fungi, Hepaticae from Bryophytes along with the general characters, range of thallus, their modes of nutrition, life cycles, economic importance & its significance in nature.
- 2. Understand the basic concepts of components of prokaryotic and eukaryotic cells, their structure, function & importance.
- 3. Understand the importance of producers & consumers, energy flow in ecosystem & productivity of an ecosystem, Mendelian genetics and its modified ratios.

#### CHEMISTRY Semester I

#### **Learning Objectives:**

- 1. To understand the core concepts of organic chemistry i.e. resonance, hyperconjugation, inductive effect, isomerism, stereochemistry of organic compound, Nomenclature, synthesis etc. and their applications.
- 2. To acquire basic Knowledge of reactive intermediates and mechanism of organic reaction.
- 3. To understand the concept of pressure from a macroscopic and microscopic perspective, chemical behaviour and physical properties of substances, kinetic molecular theory using periodic table as a reference, thermodynamics.
- 4. To understand the shapes of different orbital's, how to draw energy diagram, to calculate bond order, lattice energy, principle for filling electrons.

#### **Learning Outcomes:**

- 1. Able to write electronic configuration of given atomic number, recognizing shapes of orbital, to draw Molecular orbital diagrams of different molecules, to analyse different ionic solids, calculate effective nuclear charges.
- 2. Able to determine the difference between solids, liquids, gases, to describe thermodynamic and terms involved, surface tension, viscosity & importance.
- 3. Recognize and draw constitutional isomers, enantiomers and diastereomers, know the fundamental principal of organic chemistry and derive mechanism of various organic reaction.

#### ZOOLOGY Semester I

#### **Learning Objectives:**

- 1. To make learners aware of risks involved in handling of different hazardous chemicals, sensitive (electrical/electronic) instruments and infectious biological specimens especially during practical sessions in the laboratory and to train them to avoid mishap.
- 2. To acquaint learners to the modern developments and concepts of Zoology highlighting their applications aiming for the benefit of human being.
- 3. To provide all learners a complete insight about the structure and train them with operational skills of different instruments required in Zoology.

- 1. Learners would work safely in the laboratory and avoid occurrence of accidents (mishaps) which will boost their scholastic performance and economy in use of materials/chemicals during practical sessions.
- 2. Learners would understand recent advances in the subject and their applications for the betterment of mankind; and that the young minds would be tuned to think out of the box.
- 3. Students will be skilled to select and operate suitable instruments for the studies of different components of Zoology of this course and also of higher classes including research.

#### Foundation Course Skill Enhancement Courses (SEC) Courses Semester II

#### **Learning Objectives:**

- 1. To understand the concept of globalisation and its impacts on Indian society.
- 2. To understand the vital concept of Human Rights.
- 3. To understand the importance of the environment and sustainable development.
- 4. To develop students to upgrade their knowledge on current challenges and issues of Indian society.

#### **Learning Outcomes:**

- 1. To understand the concepts of Liberalization, Privatization, and Globalization, Growth of Information technology, Communication, and Migration.
- 2. Evolves the concept of Human Rights, Importance of Ecology
- 3. Students gain knowledge about the causes of stress and management of stress.

#### BOTANY Semester II

#### **Learning Objectives:**

- 1. To identify & classify the various groups of cryptogams & phanerogams with the help of morphology, anatomy, life cycle and economic importance of Pteridophytes, Gymnosperms & Angiosperms.
- 2. To learn and state the meaning of scientific and taxonomical terminologies.
- 3. To understand the anatomical structure and functions of various tissues, physiological mechanism in plants and traditional use of plants as medicine.

- 1. Understand the differences & how to identify and classify *Nephrolepis* & stele from Pteridophytes, *Cycas* from Gymnosperms, leaf morphology, families like Malvaceae & Amaryllidaceae from Angiosperms along with the general characters, economic importance & its significance in nature.
- 2. Understand the basic concepts of anatomical features and physiological mechanisms in plants & its importance.
- 3. Understand the importance of secondary metabolites & medicinal plants to humans.

#### CHEMISTRY Semester II

#### **Learning Objectives:**

- 1. To understand the core concepts of organic chemistry i.e. addition reaction of alkanes, alkenes, and alkynes, difference between dienes and alkenes, mechanism of electrophile and Nucleophiles, stereochemistry of organic compounds.
- 2. To understand the concept of pressure, difference between solids, liquids, gases, to describe thermodynamic and terms involved, Kinectic theory of gases, chemical behaviour of gases.
- 3. To understand the concept of acid base theory, concept of qualitative analysis, calculate oxidation state, redox reaction.

#### **Learning Outcomes:**

- 1. Able to predict the reactivity of organic compound, the rules for naming different organic compound.
- 2. Recognize the basic practical skills for the synthesis of alkanes, alkenes and alkynes.
- 3. Able to determine the difference between solids, liquids, gases, to describe thermodynamic and terms involved & importance.
- 4. Recognize the basic principle of Redox reaction, balancing the chemical reaction, electromagnetic theory.

#### ZOOLOGY Semester II

#### **Learning Objectives:**

- 1. To make learners understand the importance of balanced diet and essential nutrients of food at different stages of life.
- 2. To impart knowledge about source, quantum and need for conservation of fast depleting water resources and essentials of maintaining proper sanitation, hygiene and optimizing use of electronic gadgets.
- 3. To educate learners about causes, symptoms and impact of stress related disorders and infectious diseases.

- 1. Healthy dietary habits would be inculcated in the life style of learners in order to prevent risk of developing health hazards in younger generation due to faulty eating habits.
- 2. Promoting optimum conservation of water, encouragement for maintaining adequate personal hygiene, optimum use of electronic gadgets, avoiding addiction, thus facilitating achievement of the goal of healthy young India in true sense.
- 3. Learners will be able to promptly recognize stress related problems at initial stages and would be able to adopt relevant solutions which would lead to psychologically strong mind set promoting positive attitude important for academics and would be able to acquire knowledge of cause, symptoms and precautions of infectious diseases.

#### **Skill Enhancement Courses (SEC)**

#### Foundation Course – III Contemporary Issues

#### Semester – III

#### **Learning Objectives:**

- 1. To provide a brief description on provisions governing protection law. Learners would be aware of the rights of consumers and remedies in relation to unfair trade practices
- 2. To sensitise leaners towards various ecological issues students would develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation.
- 3. To introduce various technologies used in day to day life. Learners would develop curiosity in the application of science in everyday life.
- 4. To provide necessary life skills such as time management, goal setting etc. The topics would equip them with necessary life skills.

- 1. Learners would be aware of the rights of citizens and understand constitution better.
- 2. Learners would be responsible towards various environmental issues and develop a deeper understanding of environmental issues and would motivate them to be a part of environmental conservation
- 3. Technology is the need of the hour and knowledge will help them use at the right time for the right cause. It will help use gadgets with more useful applications.
- 4. To provide necessary soft life skills such as time management, goal setting, motivation etc. which would equip them with necessary life skills.
- 5. They would be learning on how to appear for interview.

#### **CHEMISTRY**

#### **Semester III**

#### **Learning Objectives:**

- 1. To infuse in the learner a spirit of inquiry into the fundamental aspects of the various core areas of Chemistry.
- 2. To make the learner proficient in analysing the various observations and chemical phenomena presented to him during the course.
- 3. To make the learner capable of solving problems in the various units of this course
- 4. To give the learner an opportunity to get hands on experience of the various concepts and processes in the various branches of chemistry
- 5. To impart various skills of handling chemicals, reagents, apparatus, instruments and the care and safety aspects involved in such handling
- 6. To make the learner capable of analysing and interpreting results of the experiments he conducts or performs
- 7. To make the learner capable of acquiring or pursuing a source of livelihood like jobs in chemical industry
- 8. To arouse the interest to pursue higher levels of learning in chemistry.

- 1. Learners will have a firm knowledge about the fundamentals and application of current chemical and scientific theories in Analytical, Inorganic, Organic and Physical Chemistries.
- 2. Learners will be skilled in problem solving, critical thinking and analytical reasoning as applied to scientific problems.
- 3. Learners will develop the skill of identifying the type of organic synthetic reactions.

#### **BOTANY**

#### **Semester III**

#### **Learning Objectives:**

- 1. To identify & classify the various groups of Algae, Bryophytes with the help of morphology, anatomy, life cycle and economic importance. To know the basics of systematics, Bentham and Hooker's system of Classification and Identifying an Angiospermic families like Leguminosae, Asteraceae, Amaranthaceae & Palmae based on their morphological characters. To build a basic skill on modern techniques to study the plant diversity which includes preservation methods, microscopy, chromatography and electrophoresis.
- 2. To understand the Cell Biology & Cytogenetics with the help of structures and functions of various cell organelles, cell division, nucleic acid, chromosomal aberration, sex determination, organelle heredity. To learn mechanism of replication and transcription in prokaryotes and eukaryotes.
- 3. To understand the pharmacognosy and phytochemistry with the help of Indian herbal pharmacopoeia, Ayurvedic pharmacopoeia, monograph and adulterants. To understand the forestry and its economic importance. To learn the basic concept of aromatherapy, nutraceuticals, plant enzyme industry and biofuels.

- 1. Understand the differences & how to identify and classify *Sargassum* from Algae, *Anthoceros* & *Funaria* from Bryophyta, Systematics of families based on Bentham & Hooker's classification from Angiosperms along with the general characters, life cycles, economic importance & its significance in nature. Understand the basic concepts of preservation methods, microscopy, chromatography and electrophoresis.
- 2. Understand the basic concepts of structures and functions of various cell organelles, cell division, nucleic acid, chromosomal aberration, sex determination, organelle heredity, mechanism of replication and transcription in prokaryotes and eukaryotes.
- 3. Understand the basic concept pharmacopoeia, monograph, detection of adulterants, sources of plant product, aromatherapy, nutraceuticals, plant enzyme industry and biofuels.

#### **ZOOLOGY** Semester III

#### **Learning Objectives:**

- 1. To introduce basic terms of genetics and to study Mendelian principles of inheritance and other forms pattern of inheritance.
- 2. To familiarize the learners with the structure, types and classification of chromosomes and to introduce the concept of sex determination and its types, sex influenced and sex limited genes.
- 3. To introduce to the learners the classical experiments proving DNA as the genetic material. To make the learner understand the structure of nucleic acids and the concept of central dogma of molecular biology. To familiarize the learner with the concept of gene regulation.

- 1. Understand and apply the principles of inheritance and the concept of multiple alleles, linkage and crossing over.
- 2. Learners would understand the structure and types of chromosomes also would understand mechanisms of sex determination. Learners would be able to correlate the disorders linked to a particular sex chromosome.
- 3. Learner would understand the importance of nucleic acids as genetic material. The learners would understand and appreciate the regulation of gene expressions.

#### **Skill Enhancement Courses (SEC)**

#### Foundation Course – IV Contemporary Issues

#### Semester – IV

#### **Learning Objectives:**

- 1. To provide a brief description on provisions governing consumer protection law. Learners would be aware of the rights of consumers and remedies in relation to unfair trade practices
- 2. To sensitise leaners towards various ecological issues students would develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation.
- 3. To introduce various technologies used in day to day life. Learners would develop curiosity in the application of science in everyday life.
- 4. To provide necessary life skills such as time management, goal setting etc. The topics would equip them with necessary life skills.

- 1. Learners would be aware of the rights of consumers and remedies in relation to unfair trade practices.
- 2. Learners would be responsible towards various ecological issues and develop a deeper understanding of ecological issues and would motivate them to be a part of environmental conservation. Being in science stream they would be able to relate them to soil, climate and water easily. Oxygen which is precious commodity in pandemic would be useful in understanding and explaining others.
- 3. Technology is the need of the hour and knowledge will help them use at the right time for the right cause.
- 4. To provide necessary soft life skills such as time management, goal setting, motivation etc. which would equip them with necessary life skills.
- 5. They would be keen to take competitive examinations.

#### **CHEMISTRY**

#### **Semester IV**

#### **Learning Objectives:**

- 1. To infuse in the learner a spirit of inquiry into the fundamental aspects of the various core areas of Chemistry.
- 2. To make the learner proficient in analysing the various observations and chemical phenomena presented to him during the course.
- 3. To make the learner capable of solving problems in the various units of this course
- 4. To give the learner an opportunity to get hands on experience of the various concepts and processes in the various branches of chemistry
- 5. To impart various skills of handling chemicals, reagents, apparatus, instruments and the care and safety aspects involved in such handling
- 6. To make the learner capable of analysing and interpreting results of the experiments he conducts or performs
- 7. To make the learner capable of acquiring or pursuing a source of livelihood like jobs in chemical industry
- 8. To arouse the interest to pursue higher levels of learning in chemistry.

- 1. Learners will have a firm knowledge about the fundamentals and application of current chemical and scientific theories in Analytical, Inorganic, Organic and Physical Chemistries.
- 2. Learners will be skilled in problem solving, critical thinking and analytical reasoning as applied to scientific problems.
- 3. Learners will develop the skill of identifying the type of organic synthetic reactions.

#### **BOTANY**

#### **Semester IV**

#### **Learning Objectives:**

- 1. To identify & classify the various groups of Fungi, Lichens, Pteridophytes and Gymnosperms with the help of morphology, anatomy, life cycle and economic importance.
- 2. To learn anatomical characters of stem, root, mechanical tissues and vascular bundles along with the basic concept of physiological pathways/ mechanisms occurring in plants and their biochemical interactions. To learn the ecological cycles, factors & communities.
- 3. To understand the Horticulture & Gardening, Biotechnology, Biostatistics & Bioinformatics with the help of garden types and locations, National Park, Botanical Garden, laboratory techniques for plant tissue culture, recombinant DNA technology and solving problems based on Biostatistics & Bioinformatics.

#### **Learning Outcomes:**

- 1. Understand the differences & how to identify and classify *Erysiphe & Xyleria* from Ascomycetae, plant pathology, Lichens; *Selaginella & Rhynia* from Pteridophyta, *Pinus & Cordaites* from Gymnosperms & their significance in nature. Understand the ancient ecology and climate with the help of Geological time scale and fossil formation.
- 2. Understand the basic concepts of anatomical features, physiological mechanisms in plants, ecological aspects & their significances.
- 3. Understand the importance of garden designs, National Park, Botanical garden, techniques for plant tissue culture, application and solving problems of Biostatistics & Bioinformatics.

#### **ZOOLOGY** Semester IV

#### **Learning Objectives:**

- 1. To impart scientific knowledge to the learner about how life originated and evolved on our planet.
- 2. To develop learner's knowledge and understanding of genetic variability within a population and how the change in the gene pool leads to evolution of species.
- 3. To inculcate scientific temperament in the learner.

- 1. Learner will gain insight about origin of life also the learner will know about the different theories of evolution.
- 2. Learner would understand the forces that cause evolutionary changes in natural populations. Learner would comprehend the mechanisms of speciation. Learner will be able to distinguish between microevolution, macroevolution and megaevolution.
- 3. The learner will develop qualities such as critical thinking and analysis. The learner will develop the skills of scientific communication. Learner will understand the ethical aspects of research

#### ZOOLOGY Semester V

#### **Learning Objectives:**

- 1. To introduce the principles of taxonomy and modern system of classification in animal kingdom with evolution point of view.
- 2. To comprehend the general characters and classification of Kingdom Animalia from Porifera to Nematoda and specific characters of organisms belonging to these phyla.
- 3. To introduce basic concepts of classification up to class in animal kingdom from phylum Annelida to Hemichordata and to familiarize with their characters.
- 4. To acquaint learners with the details of Sepia as a representative of invertebrate animals.

#### **Learning Outcomes:**

- 1. Learners will apprehend the basis of classification and modern classification up to class of the lower invertebrate animals.
- 2. The learners will be familiarized with classification up to phylum Nematoda along with their examples.
- 3. Learners will get an idea of higher groups of invertebrate animal life, their classification and their peculiar aspects.
- 4. Learners will get an idea of general characteristics and details of invertebrate animal systems.

#### **ZOOLOGY** Semester VI

#### **Learning Objectives:**

- 1. To introduce basic concepts of modern Chordate classification with evolution point of view and to understand the concept of taxonomy in higher animal kingdom.
- 2. To introduce the learners to the distinguishing characters of classes Reptilia, Aves and Mammalia and their adaptive features with reference to their habitat.
- 3. To study in depth one vertebrate animal type i. e. general characteristics and salient features of animal type shark.

- 1. Learners will get an idea of origin of Chordates, its taxonomy up to class with reference to phylogeny and their special features.
- 2. Learners will understand the characteristic features and examples of class of Reptilia, Aves and Mammalia.
- 3. Learners will get an idea of vertebrate animal life after studying one representative animal shark.

# Program Outcome of B.Sc. (I.T.) (Bachelor of Science- Information Technology)

BSc. (IT) is Bachelor of Science in Information Technology. Apply your understanding of math, science, and computing to the fundamentals of information technology. Determine, develop, examine, implement, and understand the outcomes of complicated computer systems.

Create, construct, and test a computer-based system or process element to satisfy the required requirements while taking into account practical constraints including those related to the economy, the environment, society, politics, ethics, human health and safety, and sustainability. Utilizing research-based knowledge and techniques, review the literature and conduct research to design novel experiments, analyse data, and draw reliable findings. Choose and employ the most recent methods, abilities, and tools required for computing work, and successfully incorporate IT-based solutions into the user environment. Utilize contextual knowledge when evaluating professional, legal, health, social, and cultural issues. In a multidisciplinary team, perform well as a leader or team member to achieve a common goal. Utilize written, oral, and graphical communication to effectively interact with a variety of audiences.

As a team member or team leader, use your understanding of engineering and management principles to manage projects successfully in a variety of settings. Participate in independent, lifelong learning to advance your career.

#### **Course Outcomes**

#### Semester I

#### **Programming Principles with C**

#### **Learning Objectives:**

- 1. To develop the logical ability of the student.
- 2. Basic concepts to be cleared using suitable examples.
- 3. Different approach towards the problem.
- 4. To handle the errors and find suitable solution.
- 5. Debugging the code.

#### **Learning Outcomes:**

- 1. Learn the basic principles of programming.
- 2. Develop of logic using algorithm and flowchart.
- 3. Acquire the information about data types.
- 4. Understanding of input and output functions.
- 5. Enhance advanced concepts using program.

#### **Digital Logic and Applications**

#### **Learning Objectives:**

- 1. To introduce the basics of logic in digital electronics as an entry level course.
- 2. To interpret and assess number systems and the conversions of number systems
- 3. To analyse the boolean expressions and reduce the expression to the minimum.
- 4. To design simple logic circuits using tools such as Boolean Algebra and Karnaugh Mapping.
- 5. To understand the state of a memory cell and its types using flip-flops.
- 6. To create simple digital systems using counters, registers etc.

- 1. Apply number conversion techniques in real digital systems
- 2. Solve boolean algebra expressions
- 3. Derive and design logic circuits by applying minimization in SOP and POS forms
- 4. Design and develop Combinational and Sequential circuits
- 5. Understand and develop digital applications.

#### **Fundamentals of Database Management Systems**

#### **Learning Objectives:**

- 1. The objective of the course is to present an introduction to fundamentals of database management systems.
- 2. To emphasize on how to organize, maintain and retrieve efficiently, and effectively information from a DBMS.

#### **Learning Outcomes:**

- 1. Define and describe the fundamental elements of relational database management system.
- 2. To relate the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and SQL.
- 3. Design ER-models to represent simple database application scenarios.
- 4. Transform the ER-model to relational tables, populate relational database and formulate SQL queries on data.
- 5. Improve the database design by normalization.
- 6. Understand basic database storage structures and access techniques: file and page organizations, indexing methods and hashing.

#### **Computational Logic and Discrete Structures**

#### **Learning Objectives:**

- 1. Course will provide students with an overview of discrete mathematics.
- 2. Students will learn about topics such as logic and proofs, sets and functions, recursion, graph theory, tress and other important discrete math concepts.

- 1. Use logical notation
- 2. Perform logical proofs
- 3. Apply recursive functions and solve recurrence relations
- 4. Use graphs and trees
- 5. Apply basic and advanced principles of counting
- 6. Define sets and Relations
- 7. Calculate discrete probabilities.

#### **Programming Principles with C**

#### **Learning Objectives:**

- 1. To recognize the importance of various types of communication in technical set up.
- 2. To understand the dynamics in different forms of formal communication.
- 3. To learn about active listening and the art of giving presentations and interviews.
- 4. To learn the art of business writing and ethics in business communication across functional areas.
- 5. To evaluate, analyze and interpret technical data.

- 1. Analyze, synthesize and utilize the process and strategies from delivery to solving communication problem.
- 2. Learn the communication methodologies at workplace and learning about importance of team collaboration.
- 3. Learn about different technical communication such as presentations and interviews.
- 4. Understand and apply the art of written communication in writing reports, proposals.
- 5. Ground rules of ethical communication and MIS.
- 6. Understand the functions of graphs, maps, charts.

### Semester II Programming Principles with C++

#### **Learning Objectives:**

- 1. Be able to explain the difference between object oriented programming and procedural programming.
- 2. Be able to program using more advanced C++ features such as composition of objects, operator overloads, dynamic memory allocation, inheritance and polymorphism, file I/O, exception handling, etc.
- 3. Be able to build C++ classes using appropriate encapsulation and design principles
- 4. Be able to apply object oriented or non-object oriented techniques to solve bigger computing problems

#### **Learning Outcomes:**

- 1. Understand the concept of OOPs, feature of C++ language.
- 2. Understand and apply various types of Datatypes, Operators, Conversions while designing the program.
- 3. Understand and apply the concepts of Classes & Objects, friend function, constructors & destructors in program design.
- 4. Design & implement various forms of inheritance, String class, calling base class constructors.
- 5. Apply & Analyze operator overloading, runtime polymorphism, Generic Programming.
- 6. Analyze and explore various Stream classes, I/O operations and exception handling.

#### **Fundamentals of Micro Processor and Microcontrollers**

#### **Learning Objectives:**

- 1. To understand the basic concept of Micro Computer Systems
- 2. To develop background knowledge in 8085 Microprocessor
- 3. To write Assembly language Programs of 8085
- 4. To understand the peripheral devices and interfacing to 8051 Microcontroller and design aspects of Micro Controller

- 1. Understand the basic concepts of Micro Computer Systems
- 2. Understand the architecture and hardware aspects of 8085
- 3. Write assembly language programs in 8085
- 4. Design elementary aspects of Micro Controller based systems
- 5. Interfacing peripherals using Micro Controller.

#### **Web Applications Development**

#### **Learning Objectives:**

- 1. Understand basic concepts of Internet and World Wide Web.
- 2. Comprehend different HTML elements that can be used to develop static web pages.
- 3. Become familiar with concept of stylesheets and various CSS effects.
- 4. Peruse JavaScript as a tool to add dynamism to static HTML pages.
- 5. Explore how server-side script works on the web.
- 6. Learn how PHP can be connected to a database to store and retrieve data.

#### **Learning Outcomes:**

- 1. Analyze working of Internet.
- 2. Gain an insight into designing web pages.
- 3. Use different ways of styling web pages using CSS.
- 4. Implement basic and complex functionalities of JavaScript in a web page.
- 5. Employ PHP Scripts to execute dynamic tasks in a web page.
- 6. Perform various database tasks using PHP.

#### **Numerical Methods**

#### **Learning Objectives:**

1. Course will enhance the problem solving skills of students using extremely powerful numerical methods.

- 1. Understand numerical techniques to find the roots of non-linear equations and solution of system of linear equations.
- 2. Understand the difference operators and the use of interpolation.
- 3. Understand numerical differentiation and integration and numerical solutions of ordinary and partial differential equations.

#### **Green IT**

#### **Learning Objectives:**

- 1. To understand the concept of Green Technology.
- 2. To learn Green IT regulating Green IT and different standards.
- 3. To understand the concept of minimizing power utilization in technology.
- 4. To know about Green PCs, Green notebooks and servers and Green data centers.
- 5. To know how the way of work is changing and understand implementation of Paperless work.
- 6. To know the concept of Recycling.
- 7. To understand Metrics for Green IT.

- 1. Understand the concept of Green IT and problems related to it.
- 2. Know different standards for Green IT.
- 3. Understand the how power usage can be minimized in Technology.
- 4. Learn about how the way of work is changing.
- 5. Understand the concept of recycling.
- 6. Know how information system can stay Green Information system.